

RECORDATION NO. 27014-E FILED

MAY 22 '09 -1 20 PM

SURFACE TRANSPORTATION BOARD

OF COUNSEL
URBAN A. LESTER

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May 22, 2009

Anne K. Quinlan, Esquire
Acting Secretary
Surface Transportation Board
395 E Street, S.W.
Washington, D.C. 20423-0001

Dear Ms. Quinlan:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Bill of Sale, dated as of May 22, 2009, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the documents previously filed with the Board under Recordation Number 27014.

The names and addresses of the parties to the enclosed document are:

Seller : AIG-FP Rail Leasing 2007-1 Corp.
 c/o AIG Financial Products Corp.
 50 Danbury Road
 Wilton, CT 06897-4444

[Purchaser: Manufacturers and Traders Trust
 Company, successor to Allfirst Bank
 25 South Charles Street
 Baltimore, MD 21202]

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A description of the railroad equipment covered by the enclosed document is:

255 Bulkhead Flatcars: BNSF 546045 - BNSF 546299, inclusive; 9 ES44DC locomotives: BNSF 7505 - BNSF 7513, inclusive; 210 Triple Hopper Cars: BNSF 638000 through BNSF 638209, inclusive; and 162 Ballast Cars: BNSF 912200 - BNSF 912361, inclusive.

A short summary of the document to appear in the index follows:

Bill of Sale.

Also enclosed is a check in the amount of \$41.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the undersigned.

Very truly yours,

A handwritten signature in black ink, appearing to read 'R. Alvord', with a long horizontal flourish extending to the right.

Robert W. Alvord

RWA/sem
Enclosures

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AIG-FP (BNSF 2007-C)

BILL OF SALE

SURFACE TRANSPORTATION BOARD

KNOW ALL MEN BY THESE PRESENTS, that AIG-FP RAIL LEASING 2007-1 CORP., a Delaware corporation (the "Seller"), pursuant and subject to that certain Purchase Agreement dated as of May 22, 2009 (hereinafter referred to as, the "Purchase Agreement"), by and among Seller and MANUFACTURERS AND TRADERS TRUST COMPANY ("Purchaser"), and in consideration of the transactions and mutual covenants set forth in the Purchase Agreement and for other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, for itself and its successors and assigns does hereby sell, transfer, convey and deliver all of Seller's right, title and interest in and to all of the items of tangible property, if any, included in the Owner Interests.

All capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to such terms in the Purchase Agreement.

IT IS AGREED AND UNDERSTOOD BY AND BETWEEN PURCHASER AND SELLER THAT SELLER IS SELLING AND PURCHASER IS PURCHASING THE OWNER INTERESTS ON THE TERMS AND IN THE CONDITION REPRESENTED AND WARRANTED IN THE PURCHASE AGREEMENT.


This Bill of Sale shall be governed by and shall be construed and enforced in accordance with the internal laws of the State of New York without regard to conflict-of-laws principles including all matters of construction, validity and performance.

[signature page follows]

IN WITNESS WHEREOF, Seller has caused the undersigned duly authorized signatory to execute this Bill of Sale this 22 day of May, 2009.

AIG-FP RAIL LEASING 2007-1 CORP.

By: 
Name: **Douglas L. Poling**
Title **Executive Vice President**



DANELLE GAGER
Notary Public, State of New York
No. 01GA5011697
Qualified in Bronx County
Commission June 15, 2011

Type A Equipment:

255 Bulkhead flatcars bearing the following road marks and numbers:

BNSF 546045 through BNSF 546299, inclusive

Type B Equipment:

9 ES44DC Locomotives bearing the following road marks and numbers:

BNSF 7505 through BNSF 7513, inclusive;

Type C Equipment

210 Triple Hopper cars bearing the following road marks and numbers:

BNSF 638000 through BNSF 638209, inclusive

TYPE D Equipment

162 Ballast cars bearing the following road marks and numbers

BNSF 912200 through BNSF 912361, inclusive

CERTIFICATION

I, Robert W. Alvord, attorney licensed to practice in the State of New York and the District of Columbia, do hereby certify under penalty of perjury that I have compared the attached copy with the original thereof and have found the copy to be complete and identical in all respects to the original document.

Dated: _____

5/22/09



Robert W. Alvord